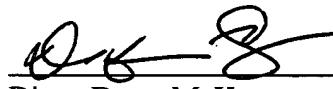


REMARKS

A prompt and favorable action on the merits is earnestly solicited. It is believed that no fee is required. The Commissioner is authorized to charge any deficiency or credit any overpayment to Deposit Account No. 13-2165.

Respectfully submitted,

Dated: May 26, 2004


Diane Dunn McKay
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